UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

STONEWALL INSURANCE COMPAN				
Plaintiff,				
v.) No.			
SWISS REINSURANCE AMERICA CORPORATION,	05		9	MLW
Defendant.)			

CORPORATE DISCLOSURE STATEMENT

Pursuant to Rule 7.1(a) of the Federal Rules of Civil Procedure and Rule 7.3(A) of the Local Rules of the United States District Court for the District of Massachusetts, the Plaintiff, Stonewall Insurance Company has no parent, affiliated or subsidiary corporations that have issued stock or debt securities to the public.

STONEWALL INSURANCE COMPANY,

By its attorneys,

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Dated: August 31, 2005

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